



2009

FAIR LABOR ASSOCIATION INDEPENDENT EXTERNAL MONITORING REPORT

COMPANY: Colosseum Athletics
COUNTRY: China
FACTORY CODE: 930015151H
MONITOR: Verite
AUDIT DATE: December 28 – 29, 2009
PRODUCTS: Apparel
PROCESSES: Cutting, Sewing, Ironing,
Packing
NUMBER OF WORKERS: 307

FLA Comment: This report was submitted with a corresponding corrective action plan to the FLA and was reviewed by FLA staff. In an effort to improve the effectiveness of remediation, the FLA has provided feedback and recommendations to the company. The FLA has not yet received a response from the company. Therefore, the report is posted in its current state and will be updated once a finalized report has been received.

CONTENTS:

Wages, Benefits and Overtime Compensation: Holidays, Leave, Legal Benefits and Bonuses	4
Wages, Benefits and Overtime Compensation: General Compliance Wages, Benefits and Overtime Compensation	5
Wages, Benefits and Overtime Compensation: Timely Payment of Wages	6
Wages, Benefits and Overtime Compensation: Calculation Basis for Overtime Payments	8
Wages, Benefits and Overtime Compensation: Overtime Compensation Awareness	9
Wages, Benefits and Overtime Compensation: Posting Notices	10
Wages, Benefits and Overtime Compensation: Pay Statement	11
Forced Labor: Employment Terms/Voluntary Agreement	12
Forced Labor: Employment Records	13
Freedom of Association: Right to Freely Associate	14
Harassment or Abuse: Discipline/Worker Awareness and Participation of Workers	15
Harassment or Abuse: Discipline/Monetary Fines and Penalties	16
Child Labor: General Compliance Child Labor	17
Child Labor: Proof of Age Documentation	18
Child Labor: Employment of Young Workers	19
Code Awareness:	20
Miscellaneous: Illegal Subcontracting	21
Health and Safety: Document Maintenance/Worker Accessibility and Awareness	22
Health and Safety: Health and Safety Management System	23
Health and Safety: Notification and Record Maintenance	24
Health and Safety: Permits and Certificates	25
Health and Safety: Evacuation Requirements and Procedure	26
Health and Safety: Safety Equipment and First Aid Training	28
Health and Safety: Chemical Management and Training	30
Health and Safety: Material Safety Data Sheets/Worker Access and Awareness	31
Health and Safety: Ventilation/Electrical/Facility Installation and Maintenance	32
Health and Safety: Machinery Maintenance and Worker Training	33
Health and Safety: Medical Facilities	34
Health and Safety: Sanitation in Factory Facilities	35
Health and Safety: Sanitation in Dormitories	36
Hours of Work: General Compliance Hours of Work	37
Hours of Work: Rest Day	38
Hours of Work: Protected Workers (Women and Young Workers)	39
Hours of Work: Time Recording System	40
Hours of Work: Overtime/Reduced Mandated Overtime	41
Hours of Work: Public Holidays	42
Hours of Work: Annual Leave	43



Hours of Work: Sick Leave _____ 44

Wages, Benefits and Overtime Compensation: Holidays, Leave, Legal Benefits and Bonuses

WBOT.5 Employers shall provide all legally mandated holidays, leave, benefits and bonuses, such as official holidays, annual leave, sick leave, severance payments and 13th month payments, to all eligible workers within legally defined time periods. In addition, all leave and bonuses shall be calculated correctly. (S)

Noncompliance

Explanation: 1. Workers were not provided with annual leave. Workers were not paid on their sick leaves. Documents review indicated that workers had 1.5 days off for the National Day holidays and Mid-Autumn Day in 2009. Workers are entitled to 4 days off for these holidays, yet workers worked overtime for the other 2.5 days without overtime pay.

2. Out of 307 workers, 207 workers were not enrolled in any social insurance programs, including work-related injury insurance.

Legal reference: China Labor Law, Articles 40, 44 and 45

Plan Of Action:

1. Colosseum Athletics will meet with management to review benefits, including holidays, leave, legal benefits and bonuses.
2. Management will be asked to illustrate compliant benefit policies in the Employee Handbook, which will be distributed among factory employees.
3. Management will be asked to show proof that time off for national holidays was granted, in the form of randomly selected time cards and pay stubs on a quarterly basis.
4. All evidence of leave and legal benefits will be maintained on employee records.
5. Factory will be asked to encourage employees to enroll in social insurance programs, including work-related injury insurance.
6. Factory will be required to be in accordance with Labor Codes Sections: 40, 44 and 45

Deadline Date: 04/20/2010

Supplier CAP: Not Corrected: Only 26 employees are enrolled in pension, medical, unemployment, marital and injury insurance. 251 employees are enrolled in commercial injury insurance. 8 employees are not enrolled any insurance. Those 8 employees were hired in June 2010. The factory is dealing with their social insurance issues. They will provide the 8 employees with injury insurance within 1 month; they will then correct the insurance issue gradually.

Supplier CAP [09/30/2010](#)

Date:

Action

Taken:

Plan [No](#)

Complete:

Plan

Complete

Date:

Wages, Benefits and Overtime Compensation: General Compliance Wages, Benefits and Overtime Compensation

WBOT.1 Employers shall comply with all local laws, regulations and procedures concerning the payment of wages and benefits, including overtime compensation. In any case where laws and the FLA Code are contradictory, the standard that provides the greatest protection for workers shall apply. Where provisions are lacking, employers shall take measures to reasonably accommodate matters concerning the payments of wages and benefits, including overtime compensation. (S)

Noncompliance

Explanation: [Payroll documents review indicated that the factory uses a group piece system where all workers are paid by the average of the total piece wages of the entire group. All the overtime hours on weekdays, weekends and national holidays are not paid at the overtime rates required by law.](#)

[Legal reference: China Labor Law, Article 44](#)

Plan Of Action: [Colosseum will look further into this issue with factory management. Factory records show that individual workers are paid by hourly service and not through a group piece wage system. Management insists that this system of payment uncovered by the audit is not accurate. A verification audit will be scheduled for 3rd party monitors to look further into this report.](#)

Deadline [06/24/2010](#)

Date:

Supplier CAP: Factory said they will correct this issue immediately and require workers to use IC cards to record their attendance every day. (Minimum wages are not verified because of inconsistencies in time records, so the factory should correct the time records first.)

Supplier CAP 06/24/2010

Date:

Action Taken: "Corrected: There were no inconsistencies found. As per time records provided by factory, all workers were paid above the minimum wage."

Plan Yes

Complete:

Plan

Complete

Date:

Wages, Benefits and Overtime Compensation: Timely Payment of Wages

WBOT.4 All wages, including overtime compensation shall be paid within legally defined time limits. When no time limits are defined by law, compensation shall be paid at least once a month. (S)

Noncompliance

Explanation: 1. The employment contracts review indicated that the pay day should be the 20th each month; however, management reported that workers are actually paid on the 25th every month. The auditors noticed, through management and worker interviews, that until December 28, 2009, workers still were not paid their November wages. Management explained that this was due to a shortage of cash flow by the end of the year and that they were trying to get it resolved as soon as possible.

2. The factory uses some part-time workers for help, where these workers' family members sometimes come to help for a few hours. However, the payroll documents show that these part-time workers were paid on a monthly basis like other regular workers. This is not in compliance with the Chinese Labor Contract Law, which specifies that the payment cycle for part-time labor may not exceed 15 days.

Legal reference: Chinese Labor Contract Law, Article 72; [Province name] Province Wage Regulations, Articles 13, 14 and 72



Plan Of Action: 1. Colosseum has asked factory management to provide proof, in the form of pay records each quarter, documenting payment to workers on the 20th of every month.

2. In cases where the factory finds itself in a shortage of cash flow, Colosseum will ask the factory to contact us to work on a resolution. We may be able to pay for production up front and alleviate cash flow problems as they relate to paying workers in a timely matter.

3. The factory has said that they will no longer be using part-time workers. However, we will ask in those cases if and when part-time workers are needed, Colosseum be notified and proof of bi-monthly payment be provided.

Deadline Date: 06/24/2010

Supplier CAP: Factory said that they will ensure workers are paid on the 20th of each month. They will pay wages on the 20th next month.

Supplier CAP Date: 06/24/2010

Action Taken: Corrected: The bank transaction records provided by factory showed the wage for April was paid on May 20 and the wage for May was paid on June 18. Worker interview confirmed this issue.

Plan Complete: Yes

Plan Complete Date:

Wages, Benefits and Overtime Compensation: Calculation Basis for Overtime Payments

WBOT.8 Employers shall compensate workers for all hours worked. For workers on a piece rate payment scheme or any other incentive scheme, payments for overtime hours worked shall be calculated by applying the premium rate required by law or this Code on the same payment scheme as is used for calculating wages for normal working hours, unless the payment scheme used leads to higher wages for workers. (S)

Noncompliance

Explanation: 1. Workers' working hours were recorded by supervisors manually, and the records only show how many days employees worked, with no record of how many hours they worked.

2. Management and workers reported that workers started to work at 7:30am and take off at 17:00pm; the lunch break is 1 hour. The factory counts these 8.5 hours as regular, so there is 0.5 hour of overtime which has been miscalculated.

Legal reference: China Labor Law, Articles 36 and 44

Plan Of Action: 1. The factory will record hours worked by a time clock punch-in/punch-out system.
2. Colosseum will schedule an audit to verify the time clock system is in place and workers' hours are documented accurately.

3. Factory management has stated that workers will be paid regular wages for hours worked up to 8 hours and overtime wages thereafter.

4. Colosseum will review time cards and pay stubs quarterly for accurate tracking and payment; this review also ensures lawful overtime hours are not exceeded.

Deadline Date: 06/24/2010

Action Taken: A time clock system is being used and payroll records for May and June indicate time clock system is in place with workers' hours documented accurately. Payroll records indicate workers are being paid hourly up to 8 hours per day and overtime for all hours after.

Plan Complete: Yes

Plan Complete Date:

Wages, Benefits and Overtime Compensation: Overtime Compensation Awareness

WBOT.11 Workers shall be informed, orally and in writing, about overtime compensation rates prior to undertaking overtime. (P)

Noncompliance

Explanation: Workers interviewed reported that they were not aware of overtime compensation rates.

Plan Of Action:

1. Colosseum will ask factory management to provide employees with a handbook featuring overtime compensation rates and policy.
2. Factory management will be asked to communicate overtime compensation and policy orally to all factory employees.
3. A verification audit will be scheduled to document this has been done.

Deadline Date: 06/24/2010

Action Taken: As requested, the factory provided workers with a handbook and reviewed the employee handbook to communicate all compensation rates.

Plan Complete: Yes

Plan Complete Date:

Wages, Benefits and Overtime Compensation: Posting Notices

WBOT.23 All notices that are legally required to be posted in the factory work areas shall be posted. All legally required documents, such as copies of legal code or law, shall be kept at the factory and available for inspection. (P)

Noncompliance

Explanation: The auditors observed that there were no relevant labor laws and client codes of conduct posted in the factory.

Plan Of Action: Colosseum has provided 6 code of conduct posters to be placed in the most visible areas of the factory for workers to see. We will provide new posters and have a company representative post and review them orally with factory workers. A verification audit will be conducted to show this has been done.

Deadline Date: 06/24/2010

Action Taken: 6 code of conduct posters have been posted in highly visible areas surrounding work stations and general employee gathering areas.

Plan Complete: Yes

Plan Complete Date:

Wages, Benefits and Overtime Compensation: Pay Statement

WBOT.26 Employers shall provide workers a pay statement each pay period, which shall show earned wages, wage calculations, regular and overtime pay, bonuses, all deductions and final total wage. (P)

Noncompliance

Explanation: Management reported that workers are required to sign on the payroll reports on the payday every month, and they are paid in cash. According to management, the factory does not provide workers with their own pay slips. Worker interviewed confirmed this.

Plan Of Action: Colosseum will ask the factory to provide pay slips to workers every pay day (the 20th of each month), for personal records as well as keep pay slip records for internal monitoring. A verification audit will be scheduled to show if this policy is being practiced.

Deadline Date: 06/24/2010

Action Taken: Pay slips have been provided to all workers for the last 2 pay periods when compensation has been handed out.

Plan Complete: Yes

Plan Complete Date:

Forced Labor: Employment Terms/Voluntary Agreement

F.3 Employment terms shall be those to which the worker has voluntarily agreed, in as far as those terms do not fall below provisions of local laws, freely negotiated and valid collective bargaining agreements, or the FLA Code. (P)

Noncompliance

Explanation: 1. Through a review of factory's personnel files, the auditors found that 83 employment contracts were found to be blank in the key areas of the contracts, but they were signed and dated by workers. Worker interviewed reported that the employment terms were voluntarily agreed to by themselves.

2. Workers interviewed reported that they were not provided with copies of employment contracts signed.

Legal reference: China Labor Contract Law, Articles 16 and 17

Plan Of Action: Colosseum will ask factory to meet with all 83 employees with missing contract information to review and complete new contracts in their entirety. Factory contracts will remain completely voluntary and terms shall not fall below provisions of local law. We have also asked the factory to provide all employees with copies of their completed contracts signed. We will schedule a verification audit to show this has been done.

Deadline Date: 06/24/2010

Action Taken: Contracts have been completed for all 83 workers with missing information. The contracts were reviewed with each worker and signed.

Plan Complete: Yes

Plan Complete Date:

Forced Labor: Employment Records

F.9 Employers shall maintain sufficient hiring and employment records to demonstrate and verify compliance with this Code provision. (P)

Noncompliance

Explanation: 1. According to management, the factory only signs labor contracts once a year in February and those workers who signed contracts are seen as regular workers. Any workers hired after February will not sign contracts with the factory until next February, and these workers are seen as temporary workers. Workers' interviews showed that some temporary workers have worked in the factory for more than 3 months, with the same work schedule as regular workers; however, they have no labor contracts with the factory and they were not provided with social insurance.

2. Documents of resigned workers were not maintained for 2 years which is required by the law. The factory could provide documents of resigned workers in 2008 but could not provide documents of resigned workers in 2007.

Legal reference: China Labor Contract Law, Article 68; Article 50

Plan Of Action: 1. Colosseum will ask that factory management provide labor contracts to new workers within their first month of hire.

2. We will also ask that documents of resigned workers be updated on the employee's last day of work.

3. A verification audit will be scheduled to show this policy is being followed.

Deadline Date: 06/24/2010

Action Taken: Employment records and labor contracts have been completed for all new workers; it is now factory policy to complete records of employment immediately after hire.

Plan Complete: Yes

Plan Complete Date:

Freedom of Association: Right to Freely Associate

FOA.2 Workers, without distinction whatsoever, shall have the right to establish and, subject only to the rules of the organization concerned, to join organizations of their own choosing without previous authorization. The right to freedom of association begins at the time that a worker seeks employment, and continues through the course of employment, including eventual termination of employment, and is applicable as well to unemployed and retired workers. (S)

Noncompliance

Explanation: FLA Comment: The Chinese constitution guarantees Freedom of Association (FOA); however, the Trade Union Act prevents the establishment of trade unions independent of the sole official trade union - the All China Federation of Trade Unions (ACFTU). According to the ILO, many provisions of the Trade Union Act are contrary to the fundamental principles of FOA, including the non-recognition of the right to strike. As a consequence, all factories in China fall short of the ILO standards on the right to organize and bargain collectively. However, the government has introduced new regulations that could improve the functioning of the labor relations mechanisms. The Amended Trade Union Act of Oct. 2001 stipulates that union committees have to be democratically elected at members' assemblies and trade unions must be accountable to their members. The trade union has the responsibility to consult with management on key issues of importance to their members and to sign collective agreements. Trade unions also have an enhanced role in dispute resolution. In Dec. 2003, the Collective Contracts Decree introduced the obligation for representative trade unions and employers to negotiate collective agreements, in contrast to the previous system of non-negotiated administrative agreements.

Plan Of Action: Colosseum has asked factory management to encourage the establishment of worker trade unions. Colosseum has also requested that employee representatives be able to conduct a meeting on the last Friday of every month to negotiate resolutions to worker issues. A verification audit will be scheduled to determine if trade unions are in place with adequate representation, there are records of meetings and that negotiations are maintained.

Deadline Date: 06/24/2010

Supplier CAP: "The Trade Union Act prevents the establishment of trade unions independent of the sole official trade union - the All China Federation of Trade Unions (ACFTU) which violates workers' right to freely associate."

This continues to be a problem in all of our factories in China. While we don't have a clear solution, we have worked with the factory to encourage the formation of trade unions.

Supplier CAP

Date:

Action Taken: Not in compliance.

Plan Complete: No

Plan Complete Date:

Harassment or Abuse: Discipline/Worker Awareness and Participation of Workers

H&A.6 Workers must be informed when a disciplinary procedure has been initiated against them. Workers have the right to participate and be heard in any disciplinary procedure against them. Employers shall maintain written records of all disciplinary actions taken. Workers must sign all written records of disciplinary action against them. Such records must be maintained in the worker's personnel file. (P)

Noncompliance

Explanation: Worker interviews indicated that workers were not familiar with the factory's discipline policies and procedures. There were no written records for disciplinary actions kept at the factory. Management reported that they keep the disciplinary records, but just couldn't locate them at the time of audit.

Plan Of Action: Colosseum will ask that factory management provides discipline policies in the employee handbook then distribute and review handbooks with all workers. Colosseum will schedule a verification audit to determine if these policies are in place and have been communicated effectively to factory workers.

Deadline Date: 06/24/2010

Action Taken: Discipline policies and procedures have been included in the worker handbook. Handbooks have been distributed and reviewed with all workers. This has been confirmed by the June 24th verification audit.

Plan Yes
Complete:

Plan
Complete
Date:

Harassment or Abuse: Discipline/Monetary Fines and Penalties

H&A.8 Employers shall not use monetary fines and penalties as a means to maintain labor discipline, including for poor performance or for violating company rules, regulations, and policies. (S)

Noncompliance

Explanation: The auditors noted through review of the factory documents and notices that workers will be fined with punitive deductions if they violate the factory rules. For instance, the factory regulations indicate that workers will be fined for RMB 100 if they intentionally take more personal protective equipment (PPE) or destroy PPE; a notice posted in the workshop specifies that workers will be fined RMB 500 if a production stoppage is caused by their quality errors. However, management and worker interviews indicated that the factory has never used monetary fines and penalties to punish workers who violate the company rules and policies. According to management, the regulations and notices with such fines listed were only meant to warn the workers to not make mistakes in their work.

Plan Of Action: Colosseum will ask that any fines or deductions for violating factory rules be removed from the disciplinary policy. Colosseum will consult with the factory that although this policy has never been implemented, the threat is contrary to our company code of conduct and should not be written or verbalized to workers. Colosseum will schedule a verification audit to determine that this policy is no longer in place.

Deadline Date: 06/24/2010

Action Taken: Any written or verbal threats of monetary fines have been removed from the workplace. This includes no mention in the worker handbook, and managers were being notified that such threats will not be tolerated.

Plan Yes
Complete:

Plan
Complete
Date:

Child Labor: General Compliance Child Labor

CL.1 Employers shall comply with all local laws, regulations and procedures concerning the prohibition of child labor. (S)

Noncompliance

Explanation: Two workers interviewed reported that they were born in March and April 1993, respectively. They further informed that they were hired by the factory on February 12, 2009 which indicates that the 2 workers were younger than 16 when they were hired. This was confirmed by management interview and personal file review.

Legal reference: Provisions on the Prohibition of Using Child Labor

Plan Of Action:

1. Colosseum will investigate this issue immediately to determine the scope of the problem.
2. A company representative will meet with factory management to clearly explain our policy on this issue and how it relates to the code of conduct.
3. A verification audit will be scheduled to determine if there are any underage workers at the factory.
4. The factory will be asked to provide a plan for ensuring underage workers are not hired by the factory or used in any capacity.

Deadline Date: 06/24/2010

Action Taken: After further investigation into this matter, it has been uncovered that these 2 underage workers were the children of 2 factory managers. These managers had their boys working in the factory when they were on a break from school to teach them about responsibility and work ethic. These 2 workers are now back in school and no longer in the factory. Colosseum has expressed that though their intentions were good, underage workers cannot be employed by the factory for any reason.

Plan Yes
Complete:

Plan
Complete
Date:

Child Labor: Proof of Age Documentation

CL.3 Employers shall collect and maintain all documentation necessary to confirm and verify date of birth of all workers, such as birth certificates. In addition, the employers shall take reasonable measures to ensure such documentation is complete and accurate. (P)

Noncompliance

Explanation: The factory has a code of conduct which includes a provision on child labor. The factory, however, did not have a written procedure for age verification before hiring and did not have designated staff for ID card checks.

Legal reference: Provisions on the Prohibition of Using Child Labor, Article 4

Plan Of Action: Colosseum will ask the factory to provide a written procedure for age verification, as well as explain its child labor policy in the Employee Handbook, which will be distributed and communicated to all factory workers. A verification audit will be scheduled to determine if these policies and procedures are in place and being managed effectively.

Deadline Date: 06/24/2010

Action Taken: A child labor policy has been included in the workers handbook and communicated to all hiring managers and new employees. The Child Labor Policy was reviewed during the June 24th verification audit.

Plan Yes
Complete:

Plan
Complete
Date:

Child Labor: Employment of Young Workers

CL.6 Employers shall comply with all relevant laws that apply to young workers (i.e., those between the minimum working age and the age of 18) including regulations relating to hiring, working conditions, types of work, hours of work, proof of age documentation, and overtime. (P)

Noncompliance

Explanation: 1. The juvenile workers were not provided with pre-employment physical examinations and periodical medical examinations required by law. They were not registered with the local labor department.

2. Juvenile workers hired on a regular basis were arranged for overtime. These juvenile workers are assigned with the same working schedule with overtime as adult workers. The factory did not register these juvenile workers with the local labor department as required by law.

Legal reference: China Labor Law, Article 65; Provisions of Special Protection for juvenile workers, Article 9; Regulation on Labor Protection in [Province name] Province, Article 33

Plan Of Action: Colosseum will work with the factory to ensure that juvenile workers are provided with pre-employment physical examinations and periodical medical examinations required by law. We will schedule a verification audit to determine if all juvenile workers are registered with the local labor department and are current with scheduled examinations. A representative from Colosseum will meet with factory line managers to review acceptable regular and overtime working hours/schedule. We will also determine if the correct schedule is being followed for these workers through the verification audit.

Deadline Date: 06/24/2010

Action Taken: Corrected: There is still 1 juvenile worker in the factory as of the date of the audit, June 25, 2010. All 8 juvenile workers mentioned in last audit have been registered with the local labor department as of May 9, 2010. The factory has provided medical examinations required by law for them. According to the time records, they were not arranged for overtime.

Plan Complete: Yes

Plan
Complete
Date:

Code Awareness:

GEN.2 Ensure that all Company factories as well as contractors and suppliers inform their employees about the workplace standards orally and through the posting of standards in a prominent place (in the local languages spoken by employees and managers) and undertake other efforts to educate employees about the standards on a regular basis.

Noncompliance

Explanation: 1. Worker interviews indicated that workers were not aware of the clients' code of conduct and the workplace standards. Management and worker interviews reported that they have not conducted any training in 2009.

2. The auditors reviewed the contracts between the factory and their suppliers and subcontractors; there are about 100 of them. Management reported that the factory does not monitor the social compliance status for these suppliers and subcontractors.

Plan Of Action:

1. A representative from Colosseum will meet with factory management to review the code of conduct and express our commitment to ensuring that this code is implemented in and managed by the factory, with the support of our company.
2. The code of conduct will be communicated verbally and written in the local language for all workers to hear, see and understand.
3. Training and monitoring of factory benchmark compliance will be conducted quarterly, with a long term goal of monthly internal monitoring.
4. A verification audit will be scheduled to determine if communication of the code of conduct, along with the training and implementation of the code, is underway.

Deadline Date: 06/24/2010

Action Taken: The code of conduct has been posted in 6 different and highly visible areas of the factory. Managers have reviewed the code of conduct with all workers. Additionally, code awareness has become part of the factory's worker training for new hires. This has been verified by the June 24th audit.

Plan Yes
Complete:

Plan
Complete
Date:

Miscellaneous: Illegal Subcontracting

MISC.1 Illegal Subcontracting

Uncorroborated Evidence of Noncompliance

Explanation: Management reported that they would use subcontractors for embroidering. Some workers interviewed reported that the subcontractors include a local prison factory. The auditors were unable to verify this information.

Plan Of Action:

1. Colosseum will send a company representative to look into this issue. Our agreement with the factory is that we will not allow subcontracting without notice to Colosseum, subsequent documentation and reporting of the potential subcontracting factory.
2. We will schedule a verification audit to determine if subcontractors have been used by the factory without notice to Colosseum. (When asked, factory management says this is not the case with Colosseum products and there was no evidence to the FLA monitors' findings.)
3. Colosseum will continue to conduct unannounced audits to determine if this is really taking place, and if so, develop a plan with the factory to eliminate the use of undocumented subcontractors.

Deadline Date: 06/24/2010

Action Taken: One subcontracting factory was uncovered through our investigation of this issue. It seems that during busy periods the factory subcontracts screen printing and embroidery to a nearby factory. We are currently working with [factory name] to determine if Colosseum orders have been sent to this outside factory and if this practice will continue. If so, Colosseum will gather information on any subcontractors to report to the FLA. As of right now, there is no evidence that Colosseum orders have been subcontracted.

Plan Yes
Complete:

Plan
Complete
Date:

Health and Safety: Document Maintenance/Worker Accessibility and Awareness

H&S.2 All documents required to be available to workers and management by applicable laws (such as health and safety policies, MSDS, etc.) shall be made available in the prescribed manner and in the local language or language(s) spoken by the workers if different from the local language. (P)

Noncompliance

Explanation: The auditors found that the factory did not collect all local laws, regulations and procedures related to H&S.

Plan Of Action: A Colosseum representative will meet with factory management to produce all local laws, regulations and procedures related to H&S. A verification audit will be conducted to determine if all H&S documents are available and current.

Deadline Date: 06/24/2010

Action Taken: The factory has enlisted the help of local H&S administrators to collect all local laws, regulations and procedures related to H&S.

"Corrected: [Employee name] is in charge of collecting the H&S laws and regulations. According to factory tour, there are H&S laws and policy posted on the billboard."

Plan Yes
Complete:

Plan
Complete
Date:

Health and Safety: Health and Safety Management System

H&S.5 The health and safety policy shall contain the framework for a comprehensive health and safety management system within which employers' responsibilities and workers' rights and duties, various responsibilities of designated personnel, procedures that enable workers to raise health and safety concerns and procedures for reporting death, injury, illness and other health and safety issues (for instance, near-miss accidents) are clear and regularly tested and reviewed. (P)

Noncompliance

Explanation: Management interview and document review indicated that the factory does not have a comprehensive H&S management system - the factory's H&S policy lacks of some required contents such as employers' responsibilities and workers' rights and duties; various responsibilities of designated personnel; procedures that enable workers to raise H&S concerns and procedures for reporting death, injury, illness. Other H&S issues (for instance, near-miss accidents) are clear and regularly tested and reviewed.

Plan Of Action: A Colosseum representative will meet with factory management to implement a H&S management system that clearly defines employer's responsibilities and workers rights. Additionally, we will ask the factory to include procedures for raising health concerns and reporting injury and illness and any other safety issues to management in the employee handbook which will be distributed and communicated to all factory workers. Colosseum will schedule a verification audit to determine if these activities have taken place and the procedures have been effectively communicated.

Deadline Date: 06/24/2010

Action Taken: "Corrected: The factory has established H&S committee and [employee name] is in charge of H&S issues as chairman. They held a H&S meeting and kept meeting record."

Plan Complete: Yes

Plan Complete Date:

Health and Safety: Notification and Record Maintenance

H&S.7 Employers shall notify the relevant authorities of all illnesses and accidents as required by applicable laws. All illness, safety and accident reports shall be maintained on site for at least one year, or longer if required by law. (P)

Noncompliance

Explanation: The auditors found that the factory does not have procedures for reporting illnesses and accidents, and there are no records for accidents and injuries kept on-site.

Plan Of Action: A representative from Colosseum will meet with factory management to implement procedures for reporting illness and accidents, along with how to keep records for accidents and injuries. We will work with the factory to ensure these records are kept on-site and updated immediately upon the occurrence of any incident. Colosseum will schedule a verification audit to determine if these issues have been addressed and procedures are in place.

Deadline Date: 06/24/2010

Action Taken: "Corrected: The factory used the medicine use forms to record work-related injuries. The record showed what kind of injuries happened and how to deal with injuries."

Plan Complete: Yes

Plan Complete Date:

Health and Safety: Permits and Certificates

H&S.8 The employer shall at all times be in possession of all legally required and valid permits and certificates related to health and safety issues, such as those related to the purchase and storage of chemicals, fire safety inspections, inspection of machinery, and (chemical) waste disposal. (P)

Noncompliance

Explanation: The factory does not have a fire safety certificate for the production building.

Plan Of Action: Colosseum will ask the factory to produce a current fire safety certificate. A verification audit will be scheduled to ensure this has been completed.

Deadline Date: 06/24/2010

Supplier CAP: Factory said that they will use pipe steam rather than boiler in June, so they will not correct this issue.

Supplier CAP Date:

Action Taken: "1. Corrected: Factory can not get fire safety certificate for the production building right now. They have invited the local fire brigade to inspect the fire situation. The inspection report showed that the fire situation is qualified.

New Finding: The factory can not provide outside inspection report of boiler."

Plan Complete: Yes

Plan Complete Date: 06/24/2010

Health and Safety: Evacuation Requirements and Procedure

H&S.9 All applicable legally required or recommended elements of safe evacuation (such as posting of evacuation plans, the installation and maintenance of an employee alarm and emergency lighting systems, ensuring aisles/exits are not blocked and that workers are not blocked within their workstations, employee education, evacuation procedures, etc.) shall be complied with. Workers shall be trained in evacuation procedures. Alarm systems shall be regularly tested and evacuation drills shall be undertaken at least annually. (S)

Noncompliance

Explanation: 1. The factory did not conduct a fire drill in 2009.

2. Some exit doors do not open to the direction of evacuation. For example, in sewing workshops 1 and 2, the exit doors on the north side do not open towards the evacuation direction.

3. There are 3 exit doors on the 1st floor of the production building, but 2 of them are locked during work hours.

4. Some emergency lights cannot light up when the power is cut off. For example, in the packaging workshop, the emergency light installed on top of the exit door to the southwest side cannot light up when power is cut off.

5. There is no emergency light installed in the elevator control room or electricity distribution room.

6. Exit signs installed at all exit doors do not have back up lighting device.

7. There are no exit signs installed on top of the exit doors on the 1st floor of the production building.

8. The evacuation route in the garment storage room is blocked by piles of cut-out materials.

Legal reference: "Fire Safety Administrative Provisions" Article 40; "Code for Fire Safety Designs for Civil Construction" GB50016-2006, Article 7.4.12, Article 11.3.4.1 and Article 11.3.1

Plan Of Action:	<p>1. Colosseum will ask that a fire drill be conducted by the factory as soon as possible.</p> <p>2. Colosseum will ask that all exit doors open in the direction of evacuation.</p> <p>3. Colosseum will ask that all exit doors remain unlocked while workers are in the facility.</p> <p>4. Colosseum will ask that all emergency lights are tested and fixed if needed, so that they light up if power is cut off.</p> <p>5. Colosseum will ask that an emergency light is installed in the elevator control room and electricity distribution room.</p> <p>6. Colosseum will ask that all Exit signs at exit doors have a backup lighting service.</p> <p>7. Colosseum will ask that all evacuation routes remain clear and unblocked by production materials or equipment.</p> <p>8. A verification audit will be scheduled to determine if these issues have been resolved.</p> <p>If the factory needs help to bring H&S standards up to code, Colosseum will provide representatives to work on these projects and assist with some of the funding.</p>
Deadline Date:	06/24/2010
Supplier CAP:	<p>"1. Factory said that those photos record fire drill conducted by the factory. The local fire brigade will organize the factory to conduct a fire drill next month (June 2009). Everyone will participate in this fire drill.</p> <p>5. Factory said that they will correct this issue immediately."</p>
Supplier CAP Date:	
Action Taken:	<p>1. Corrected: The local fire brigade has guided the factory to conduct a fire drill on May 9, 2010. All employees participated in fire drill. Auditor checked the fire drill records and photos on-site.</p> <p>2. Correct: As per factory tour, emergency lighting has been installed on all exits.</p> <p>New finding: There was no evacuation plan posted in the 3rd floor of dormitory.</p>
Plan Complete:	Yes

Plan
Complete
Date:

Health and Safety: Safety Equipment and First Aid Training

H&S.10 All safety and medical equipment (such as fire fighting equipment, first aid kits, etc.) shall be available in sufficient numbers throughout the factory, maintained and stocked as prescribed and easily accessible to workers. A sufficient number of workers shall be trained in first aid and fire fighting techniques. (S)

Noncompliance

- Explanation:**
1. Through on-site inspection, auditors found that there are 8 fire extinguishers together in the raw material warehouse; the regulation stipulated that no more than 5 fire extinguishers can be stored together.
 2. Some fire extinguishers are not fully charged. One fire extinguisher does not have the annual inspection label for 2009. For example, 3 fire extinguishers in the packaging workshop are not fully charged; 1 fire extinguisher in the assembly workshop does not have annual inspection label for 2009.
 3. There is no fire fighting device installed in the electricity distribution room and the elevator machine room.
 4. The first aid kit in the emergency room is lacking a tourniquet and sterilized gloves.
 5. On-site inspection indicated that there are no first aid kit installed in the workshops.

Legal reference: "Fire Prevention Law," Article 16 (3)

Plan Of Action: A Colosseum representative will work with factory management to provide safety equipment that is up to code and in the appropriate areas of the factory. The factory will schedule a review with the local fire department to make sure extinguishers are fully charged and have received their annual inspection. First aid kits will be resupplied and installed in all necessary areas. Colosseum will schedule an audit to make sure all of these actions have taken place.

Deadline Date: 06/24/2010

Supplier CAP: "5. Factory said that they will correct this issue immediately. They will arrange relevant personnel to participate in training provided by Red Cross.

6. Factory said that they will correct this issue immediately.

7. Factory said that they will correct this issue immediately.

8. The fire extinguisher was used in the fire drill which was conducted in April. It should be sent to [city name] for inspection. The factory will correct this issue immediately."

**Supplier CAP
Date:**

Action Taken: "Corrected: 5. There were 4 first aid personnel trained by the Red Cross. Auditor reviewed their certificates on-site.

6-8. As per factory tour, all fire extinguishers and fire hydrants were available and inspected periodically."

Plan Complete: Yes

**Plan Complete
Date:**

Health and Safety: Chemical Management and Training

H&S.13 All chemicals and hazardous substances shall be properly labeled and stored in accordance with applicable laws. Labels shall be placed in the local language and the language(s) spoken by workers, if different from the local language. Workers shall receive training, appropriate to their job responsibilities, concerning the hazards, risks and the safe use of chemicals and other hazardous substances. (S)

Noncompliance

Explanation: The factory does not provide training to workers in the safe use of chemicals.

Plan Of Action: A Colosseum representative will ask that factory produce a training manual for the safe use of chemicals. We will also ask that a professional trained in the handling of chemicals give a demonstration on proper use, storage and disposal to all employees that handle or come into contact with chemicals. Verification of this training will be required by June 24th during an independent audit.

Deadline Date: 06/24/2010

Action Taken: "Corrected: The factory has provided chemicals training for workers on May 19, 2010 and provided occupational medical examinations for workers who are using remover. Auditor checked training records and examination report."

Plan Complete: Yes

Plan Complete Date:

Health and Safety: Material Safety Data Sheets/Worker Access and Awareness

H&S.14 Material Safety Data Sheets (MSDS) for all chemicals used in the factory must be available at the usage and storage sites of the chemicals, in the local language and the language(s) spoken by workers, if different from the local language. Workers shall have free access to MSDS. (P)

Noncompliance

Explanation: There is no MSDS posted at the workstations where chemicals are used.

Plan Of Action: Colosseum will ask the factory to post MSDS at any workstations where chemicals are used. A verification audit will be scheduled to ensure this has been done.

Deadline Date: 06/24/2010

Action Taken: "Corrected: According to factory tour, MSDS is posted at the workstations where chemicals are used."

We received photo evidence of this correction.

Plan Complete: Yes

Plan Complete Date:

Health and Safety: Ventilation/Electrical/Facility Installation and Maintenance

H&S.17 All necessary ventilation, plumbing, electrical, noise and lighting services shall be installed and maintained to conform to applicable laws and in such a manner as to prevent or minimize hazardous conditions to workers in the facility. (S)

Noncompliance

Explanation: 1. In the electricity distribution room, the electricity distribution board has not been put in a cabin; consequently, all switches and wires are exposed to the air. There is no insulating mat in front of the distribution board.

2. There are electrical wires exposed in the air in the raw material warehouse.

3. Some of the electricity outlets have missing covers. For example, 1 outlet on the east wall of the sewing workshop has a missing cover; another one was found in the cutting workshop with a cover missing.

4. No ventilation system has been installed in the raw material warehouse.

Plan Of Action: Colosseum will ask the factory to fix all of the above mentioned maintenance issues and have them reviewed in a verification audit. A representative from Colosseum will visit the factory and be available to help fix any of these issues and pay for a service technician if needed.

Deadline Date: 06/24/2010

Action Taken: "1-3. Corrected: According to factory tour, all electrical equipment and wires have covers."

Plan Complete: Yes

Plan Complete Date:

Health and Safety: Machinery Maintenance and Worker Training

H&S.18 All production machinery, equipment and tools shall be regularly maintained and properly guarded. Workers shall receive training in the proper use and safe operation of machinery, equipment and tools they use. Employers shall ensure safety instructions are either displayed/posted near all machinery or are readily accessible to the workers. (S)

Noncompliance

Explanation: 1. No warning signs are posted regarding the burning risks at the ironing work areas or in sewing workshops 1 and 2.

2. The factory does not provide trainings for workers in the proper use and safe operation of machinery.

3. The auditors found, through on-site inspection, that 1 sewing machine was not equipped with grounding protection in sewing workshop #2.

Legal reference: China Safety Production Law, Article 28 and 29

Plan Of Action: Colosseum will ask the factory to post all necessary warnings regarding danger in the areas mentioned above. Colosseum will also work with the factory to provide training to workers in the proper use of machinery. A technician will be hired to equip sewing workshops with grounding protection where it is needed. A verification audit will be scheduled to determine if all of these actions have taken place.

Deadline Date: 06/24/2010

Action Taken: "Corrected: The factory has provided training on machinery for employees on May 19, 2010. Auditor checked training records on-site.

New finding: All sewing machine did not install needle guard."

The factory said they will correct this in the next 2 weeks.

Plan Complete: Yes

Plan Complete Date:

Health and Safety: Medical Facilities

H&S.21 Medical facilities shall be established and maintained in factories as required by applicable laws. Medical staff shall be fully licensed and recognized under applicable local rules and regulations. An appropriate number of medical staff shall be on duty during all working hours, including any type of overtime, as required under local law. An appropriate stock of medical supplies shall be maintained at all times. Medicines of which the expiration date has passed must be replaced immediately and disposed of in a safe manner. (P)

Noncompliance

Explanation: No workers received training in first aid procedures.

Plan Of Action: Colosseum will ask factory management to hire professionals in first aid procedures to conduct training for all workers. A verification audit will be scheduled to make sure the training has been conducted. Colosseum will ask that first aid training be conducted in this manner annually.

Deadline Date: 06/24/2010

Action Taken: First aid training has been given to all factory workers. The factory has given verbal commitment to conduct first aid training once every 6 months.

Plan Complete: Yes

Plan Complete Date:

Health and Safety: Sanitation in Factory Facilities

H&S.22 All facilities including factory buildings, toilets, canteens, kitchens, and clinics, shall be kept clean and safe and be in compliance with all applicable laws, including relevant sanitation, medical and safety and health regulations. (S)

Noncompliance

Explanation: 1. The canteen is not equipped with any fire fighting device. There is no emergency light installed on the evacuation route in the canteen.

2. There are no doors installed for the toilet facilities in the production building.

Legal reference: "Code for Fire Safety Designs for Civil Construction," GB50016-2006 11.3.1

Plan Of Action: Colosseum will ask the factory to equip canteens with fire fighting devices and to install emergency lights on the evacuation routes from all canteens. Additionally, Colosseum will ask that a fire inspector review these modifications, to ensure they are up to code. Colosseum will also ask that doors are installed on all canteens for privacy. A verification audit will be conducted to make sure these items have been installed.

Deadline Date: 06/24/2010

Action Taken: The June 24th Verification Audit uncovered that: Canteens were equipped with fire fighting devices; emergency lights were installed on the evacuation routes from all canteens. Additionally, a fire inspector reviewed these modifications to ensure they are up to code. Doors are installed on all canteens for privacy.

Plan Complete: Yes

Plan Complete Date:

Health and Safety: Sanitation in Dormitories

H&S.28 All dormitories shall be kept secure, clean and have safety provisions (such as fire extinguishers, first aid kits, unobstructed emergency exits, emergency lighting etc.). Emergency evacuation drills shall also be conducted at least annually. (S)

Noncompliance

- Explanation:** 1. The shower room in the dormitory is a big open space with no compartments; it cannot protect workers' privacy.
2. There is no emergency light in the hallway of the dormitory building and there is no emergency exit light installed for the exits on the 1st floor of the dormitory building.

Legal reference: Code for Fire Safety Designs for Civil Construction, GB50016-2006 11.3.1

Plan Of Action: Colosseum will ask that the factory provide compartmental showering facilities that give workers privacy. Additionally, Colosseum will ask that emergency lights are installed for exits in all required areas of the dormitory 1st floor. A verification audit will be scheduled to make sure these actions have been taken.

Deadline Date: 06/24/2010

Action Taken: Shower curtains have been installed for privacy in the dormitory shower rooms. Additionally, emergency lighting has been installed in the dormitory hallway, along with emergency exits along the evacuation route.

Plan Complete: Yes

Plan Complete Date:

Hours of Work: General Compliance Hours of Work

HOW.1 Employers shall comply with all local laws, regulations and procedures concerning hours of work, public holidays and leave. (S)

Noncompliance

Explanation: The auditors found that workers' working hours exceeded 60 per week.

Legal reference: China Labor Law, Article 36

Plan Of Action: A representative from Colosseum will meet with factory management and line supervisors to help find a solution for the factory to meet its production goals without workers exceeding 60 hours a week. Colosseum will monitor working hours by reviewing time cards at random each quarter. Colosseum will ask that the factory notify us if worker hours need to exceed 60 hours per week for any reason.

Deadline Date: 06/24/2010

Supplier CAP:

Supplier CAP Date: 04/30/2010

Action Taken: Colosseum has reviewed the 60 hour work week policy with factory management as well as discussed ways we can help alleviate the need for excessive hours. The factory did not seem to feel like this was a problem and expressed that workers would leave the factory if they could not work a minimum of 60 hours per week. We have been monitoring work hours for the past 2 pay periods, and while working hours remain at or near 60 hours a week for all employees, we will continue to monitor this potential problem.

Plan Complete: Yes

Plan Complete Date:

Hours of Work: Rest Day

HOW.2 Workers shall be entitled to at least one day off in every seven-day period. If workers must work on a rest day, an alternative day off must be provided within that same seven-day period or immediately following the seven-day period. (P)

Noncompliance

Explanation: The attendance records provided by management indicated that the workers were not guaranteed 1 day off in every 7 days. The records showed that workers worked consecutively for 13 days in March, 21 days in April, 21 days in June, 30 days in July, 21 days in August, 29 days in September and 29 days in October.

Legal reference: China Labor Law, Article 38

Plan Of Action: A Colosseum representative will meet with factory management and line supervisors to review the policy for consecutive working days. We will ask that policy be put into place ensuring workers are given 1 day in 7 off of work. We will require time cards and pay stubs to be provided at random each quarter to review whether or not the policy is being followed.

Deadline Date: 06/24/2010

Action Taken: "Corrected: There were no inconsistencies found. As per time records provided by factory, workers were provided 1 day rest in 7 days' period."

Plan Complete: Yes

Plan Complete Date:

Hours of Work: Protected Workers (Women and Young Workers)

HOW.4 The factory shall comply with all applicable laws governing work hours regulating or limiting the nature, frequency and volume of work performed by women or workers under the age of 18. (S)

Noncompliance

Explanation: All juvenile workers hired on a regular basis were arranged for overtime. These juvenile workers are hired on a regular basis and they have been assigned with the same working schedule, with overtime, as adult workers. The factory did not register these juvenile workers with the local labor department as required by law.

Legal reference: Provisions of Special Protection for Juvenile Workers, Article 9;
Regulation on Labor Protection in [Province name] Province, Article 33

Plan Of Action: After looking further into this issue, we found that juveniles hired by the factory were relatives of factory managers working with the permission of their parents. This is much like in the US, when a manager might hire their son or daughter over the summer to teach them about work ethics and responsibility. We will communicate that this practice cannot be continued, and in any case where juvenile workers are hired, they must be registered with the local labor department and cannot work overtime.

Deadline Date: 06/24/2010

Supplier CAP:

Supplier CAP Date: 04/15/2010

Action Taken: Juvenile workers have been organized so that they do not work in excess of 40 hours per week. Additionally, the tasks they are able to perform are all in compliance with local labor laws. All juvenile workers have been registered with the local labor department.

Plan Complete: Yes

Plan Complete Date:

Hours of Work: Time Recording System

HOW.6 Time worked by all workers, regardless of compensation system, shall be fully documented by time cards or other accurate and reliable recording systems such as electronic swipe cards. Employers are prohibited from maintaining multiple time-keeping systems and/or false records for any fraudulent reason, such as to falsely demonstrate working hours. Time records maintained shall be authentic and accurate. (P)

Noncompliance

Explanation: Workers' working time was recorded by the foremen manually; the records only show how many days employees have worked, without detailed information on how many hours they worked.

Legal reference: [Province name] Province Wage Regulations, Article 20

Plan Of Action: We will ask that working time for all employees be tracked through an electronic timekeeping system. Time cards should include detailed information for each employee's hours worked. We will schedule an audit to verify this system is in place.

Deadline Date: 06/24/2010

Action Taken: Electronic timekeeping system is in place and all workers clock in and out while on the production floor.

Plan Complete: Yes

Plan Complete Date:

Hours of Work: Overtime/Reduced Mandated Overtime

HOW.8 The employer shall demonstrate a commitment to reduce overtime and to enact a voluntary overtime system, including for overtime mandated to meet extraordinary business circumstances. (P)

Noncompliance

Explanation: There is no evidence showing that the factory has made any commitments to reduce overtime hours, and there are no measures taken in reducing the overtime hours.

Plan Of Action: We will work with the factory to reduce overtime hours as needed. The factory has insisted that employees prefer working overtime hours, exceeding 60 hours per week, and will leave the factory if they cannot work longer. The factory has recommended developing a voluntary overtime system, allowing employees to work overtime voluntarily, if they sign applications for voluntary overtime documentation. We will look into this request with the FLA to determine the right course of action.

Deadline Date: 06/24/2010

Supplier CAP:

Supplier CAP Date:

Action Taken: "Corrected: The factory has used the voluntary overtime form for each OT. Auditor checked the form on-site."

Plan Complete: Yes

Plan Complete Date:

Hours of Work: Public Holidays

HOW.13 Employers shall provide workers with all official public holidays as required under local laws, regulations and procedures. (S)

Noncompliance

Explanation: Workers were not provided with adequate legal holidays as required by law. For example, workers were provided with only 1.5 days off during National Day Holidays and the Mid-Autumn Day combined; according to law, these holidays should be 4 days.

Legal reference: Chinese Labor Law, Article 40

Plan Of Action: A representative from Colosseum Athletics will review the holiday policy with factory management and see that workers are given rest on all holidays required by law. We will schedule an audit to make sure these holidays are communicated to the workers and the time is given off.

Deadline Date: 06/24/2010

Action Taken: Observed holidays have been included in the worker handbook and communicated to all employees. Colosseum will continue to review time cards to ensure holidays are observed by the factory.

Plan Complete: Yes

Plan Complete Date:

Hours of Work: Annual Leave

HOW.14 Employers shall provide workers with paid annual leave as required under local laws, regulations and procedures. (S)

Noncompliance

Explanation: The factory did not provide workers with paid annual leave as required by law.

Legal reference: Chinese Labor Law, Article 45

Plan Of Action: We will look into this matter further and determine what the appropriate course of action is. We will schedule a verification audit to determine if the factory policy on paid annual leave is in place and meets benchmark requirements.

Deadline Date: 04/15/2010

Supplier CAP:

Supplier CAP Date: 06/24/2010

Action Taken: "Corrected: The factory has provided workers with paid annual leave. This February's payroll confirmed this issue."

Plan Complete: Yes

Plan Complete Date:

Hours of Work: Sick Leave

HOW.19 Employers shall provide workers with sick leave as required under local laws, regulations and procedures. (S)

Noncompliance

Explanation: Management and worker interviews indicated that workers could have sick leave, but would not be paid.

Legal reference: [Province name] Province Wage Regulations, Article 27

Plan Of Action: A representative from Colosseum will review the appropriate policy for sick leave pay, and work with factory management to revise the policy as needed. Any changes will be added to the employee handbook and communicated to workers. We will schedule a verification audit to determine if factory policy on sick leave pay is in place and meets benchmark requirements.

Deadline Date: 06/24/2010

Action Taken: "Corrected: The factory has provided workers with paid sick leave. The payroll and leave application confirmed this issue."

Plan Complete: Yes

Plan Complete Date:
